

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
AUGUST 10, 2020, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 4:00 p.m.

Members present from the Finance Committee: Benter, Caine, Frohling, and Schmitt (arrived at 4:12 p.m.).

Member(s) absent from the Finance Committee: Sheahan-Malloy (Excused).

Others present: Finance Director David Ehlinger (electronically); Senior Accountant Makenzie Drays; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Treasurer Patti Hilker; Dodge County Highway Commissioner Brian Field; Physical Facilities Director Russ Freber; Dodge County Chief Deputy Sheriff Scott Mittelstadt; Clearview Director of Financial Services Nicole Grossman; Clearview Executive Director Ed Somers; Johnson and Block Co., Inc. Certified Public Accountant Kevin Krysinski (electronically); Ehlers Financial Advisors Senior Municipal Advisor Phil Cosson (electronically); County Board Supervisor David Guckenberger; County Board Supervisor Cathy Houchin (electronically); County Board Chairman Russell Kottke; Citizen Member Steve Kauffeld; Citizen Member Andrew J. Schnitzler; and Citizen Member Dan Siegmann.

There were no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

Several Citizen Members appeared before the Committee to voice concerns on county spending, the need for transparency, and the need for more opportunities for public comment.

Chairman Frohling commented that there was a typo on Page 5 of the July 13, 2020 minutes. Dodge County Veteran Service Officer Andrew Miller's first name was spelled wrong. Motion by Caine, seconded by Benter to approve the July 13, 2020 minutes, as corrected. Motion carried.

Johnson Block and Co., Inc. Partner Kevin Krysinski appeared electronically before the Committee to provide an overview of the Dodge County's 2019 Comprehensive Annual Financial Report (CAFR). County Administrator Jim Mielke handed out the document entitled *Dodge County WI, Comprehensive Annual Financial Report, For the Year Ended December 31, 2019*. Mr. Krysinski reviewed the Table of Contents of the annual financial report. Mr. Krysinski commented that the audit fieldwork will soon be completed. Finance Director David Ehlinger commented that the Management Discussion & Analysis (MD&A) is the best discussion of balances. Supervisor Schmitt suggested a special Finance Committee meeting be scheduled to review the CAFR. Chairman Frohling commented that the Finance Committee will consider a future agenda item or schedule a special meeting to review the CAFR.

Ehlers Financial Advisors Senior Municipal Advisor Phil Cosson appeared electronically before the Committee to provide an oral report on Highway infrastructure funding options. Mr. Cosson reported that three (3) funding scenarios were included with the packet materials. Mr. Ehlinger reviewed a spreadsheet entitled *Dodge County, Projected Highway Bond Issues Fiscal Effect, Data as of August 3, 2020*, that was included in packet materials. In addition, Mr. Ehlinger commented that refunding of existing debt is an option for a future budget. Supervisor Frohling commented that the Highway Committee anticipates putting a public survey on the County's website. The survey

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would gauge the public's opinion regarding potential bonding for \$6 million, \$12 million, or \$18 million for road construction costs due to the current interest rate environment. The potential bonding would require the usage of debt levy increase on the property tax. Supervisor Frohling commented that potential refunding of existing debt will be an item on a future Finance Committee agenda.

There was no discussion on the following Resolutions:

- Abolish the Position of *Jail Corporal* and Create Two Positions of *Jail Sergeant*.
- Create Position of *Deputy Secretary* at the Sheriff's Office.
- Abolish Three Positions of *Communications Officer* and Create One Position of *Sergeant – Communications*.
- Authorizing Dodge County Detention Center Caulking Project.
- 2020 Dodge County Human Services and Health Department Budget Amendment (2020 Division of Public Health Consolidated Contract – COVID-19 Response).

Motion by Caine, seconded by Benter to direct Chairman Frohling to sign the fiscal notes, and forward the Resolutions to the County Board for consideration at the August 18, 2020 meeting. Motion carried.

Mr. Ehlinger provided an oral report the Committee regarding a Resolution Authorizing the Engagement of Baker Tilly for Audit Services. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for review and approval. The four RFP responses were ranked by the subcommittee comprised of Mr. Ehlinger, Supervisor Benter, and Supervisor Caine. Mr. Ehlinger recapped the four (4) proposals received. Mr. Ehlinger reported it is the recommendation of the sub-committee to engage with Baker Tilly for Audit Services. Motion by Caine, seconded by Benter to approve the Resolution Authorizing the Engagement of Baker Tilly for Audit Services, at a cost not to exceed \$52,600 for calendar year 2020, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the August 18, 2020 meeting. Motion carried.

There were no Jail Assessment Fund Expenditures.

Mr. Ehlinger reported the following regarding the financial impact on the 2020 Budget related to COVID-19:

- Sales tax remittance has not been affected by COVID-19.
- The first application for the Routes of Recovery reimbursement was submitted, and the application was accepted. The next submission date is in September of 2020, and the last is in November of 2020.

Mr. Mielke provided an oral report to the Committee regarding the draft 2020-2024 Capital Improvement Plan (CIP). Mr. Mielke provided the draft CIP, dated August 10, 2020, to the Committee members. Mr. Mielke reviewed the CIP, and reported that the draft CIP will be provided to the County Board at the August 18, 2020 meeting.

Mr. Mielke provided an oral report to the Committee regarding the 2021 Budget. Mr. Mielke provided the following timeline:

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- There is potential that the September County Board meeting may be changed to September 22, 2020, instead of September 15, 2020. The preliminary 2021 budget will be distributed at the meeting.
- There will be a special County Board meeting that will be held on September 28, 2020 for department budget presentations.
- The proposed 2021 budget will be discussed at the October Finance Committee meeting.
- The 2021 budget will be built with the maximum levy limit.

Mr. Mielke provided an oral report to the Committee regarding a Route to Recovery Grant Program – Authorization to Proceed with County Projects Resolution. Mr. Mielke reported that the Building Committee met on August 6, 2020, and the Building Committee identified a list of projects. Mr. Mielke provided a document entitled *Dodge County Routes to Recovery Projects, "Exhibit B"*, to the Committee members. Mr. Mielke reported that the estimated cost of the potential Routes to Recovery Projects is \$1,248,912.12. Mr. Mielke further reported that the Building Committee recommended that the Finance Committee review the potential projects. Mr. Mielke commented that expenses must be incurred and paid by November 6, 2020. Supervisor Schmitt suggested that the implementation of health survey questions and temperature checks for individuals entering the Administration Building could be a potential project. Physical Facilities Director Russ Freber reviewed the Maintenance potential projects. After Committee discussion, a motion was made by Caine, seconded by Schmitt to approve the Route to Recovery Grant Program – Authorization to Proceed with County Projects Resolution, in the amount of \$1,463,699, and forward the Resolution to the County Board for consideration at the August 18, 2020 meeting. Supervisor Guckenberger asked how the list was prioritized. Supervisor Cathy Houchin questioned if all of the projects are COVID related. Mr. Mielke commented that Dodge County followed the criteria established by the Department of Administration (DOA). Motion carried.

Mr. Mielke commented that an estimated list of costs associated with health survey questions and temperature checks will be compiled, and will be provided to the County Board at the August 18, 2020 meeting.

Mr. Mielke provided an oral report to the Committee regarding the Clearview siding project. Mr. Mielke provided a brief overview of the project. Mr. Mielke reported that the project to repair the Clearview siding started on April 6, 2020, and there have been change orders due to the discovery of underlying issues with the siding. The estimated date of completion for the project is late August of 2020. Clearview Executive Director Ed Somers reported that the estimated total cost is \$375,050, the total project budget is \$344,050, which leaves an overage in that amount of \$31,000. Mr. Mielke commented that there are ongoing discussions with Boldt Construction.

Dodge County Treasurer Patti Hilker reported that there are issues in Tyler Munis so she is unable to provide the Statement of the Dodge County Treasurer. Ms. Hilker further reported that she had a desk in the lobby of the Administration Building during the last week of July 2020 for collecting taxes, and it went very well. Ms. Hilker commented that delinquent tax letters were mailed out on August 10, 2020.

There was no discussion on either the County Investments or the County Sales and Use Tax Report.

There was no discussion on the following Unbudgeted/Excess Revenue Appropriation Requests.

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- i. Aging and Disability Resource Center (ADRC) Coronavirus Aid, Relief and Economic Security (CARES) Funding – Human Services and Health Department.
- ii. Unanticipated Collections – District Attorney.

There was no discussion on the Dodge County Checks over \$10,000 Report.

The next regular meeting is scheduled for **Monday, September 14, 2020, at 10:00 a.m.**, or upon recess of the Dodge County Executive Committee Meeting, whichever occurs later, in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 5:58 p.m.



Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.